

## CHANGES IN LOCATION OR ADDRESS

**§ 41.227 Change in location.**

Whenever an importer of tobacco products intends to relocate the principal business office, the importer must, before commencing operations at the new location, make application on TTB Form 5230.5 for, and obtain, an amended permit.

[T.D. ATF-422, 64 FR 71953, Dec. 22, 1999. Re-designated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004]

**§ 41.228 Change in address.**

Whenever any change occurs in the address, but not the location, of the principal business office of an importer of tobacco products, as a result of action of local authorities, the importer must make application on TTB Form 5230.5 for an amended permit within 30 days of such change.

[T.D. ATF-422, 64 FR 71953, Dec. 22, 1999. Re-designated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004]

## **PART 44—EXPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, OR WITH DRAWBACK OF TAX**

### **Subpart A—Scope of Regulations**

## Sec.

- 44.1 Exportation of tobacco products, and cigarette papers and tubes, without payment of tax, or with drawback of tax.
- 44.2 Forms prescribed.
- 44.3 Delegations of the Administrator.

### **Subpart B—Definitions**

- 44.11 Meaning of terms.

### **Subpart Ba—Special (Occupational) Taxes**

- 44.31 Liability for special tax.
- 44.32 Rate of special tax.
- 44.33 Special tax returns.
- 44.34 Employer identification number.
- 44.35 Issuance, distribution, and examination of special tax stamps.
- 44.36 Changes in special tax stamps.

### **Subpart C—General**

- 44.61 Removals, withdrawals, and shipments authorized.
- 44.61a Deliveries to foreign-trade zones—export status.

- 44.62 Restrictions on deliveries of tobacco products, and cigarette papers and tubes to vessels and aircraft, as supplies.
- 44.63 Restrictions on disposal of tobacco products, and cigarette papers and tubes on vessels and aircraft.
- 44.64 Responsibility for delivery or exportation of tobacco products, and cigarette papers and tubes.
- 44.65 Liability for tax on tobacco products, and cigarette papers and tubes.
- 44.66 Relief from liability for tax.
- 44.67 Payment of tax.
- 44.68 [Reserved]
- 44.69 Assessment.
- 44.70 Authority of appropriate TTB officers to enter premises.
- 44.71 Interference with administration.

### **VARIATIONS FROM REQUIREMENTS**

- 44.72 Alternate methods or procedures.
- 44.73 Emergency variations from requirements.

### **Subpart D—Qualification Requirements for Export Warehouse Proprietors**

- 44.81 Persons required to qualify.
- 44.82 Application for permit.
- 44.83 Corporate documents.
- 44.84 Articles of partnership or association.
- 44.85 Trade name certificate.
- 44.86 Bond.
- 44.87 Power of attorney.
- 44.88 Description and diagram of premises.
- 44.89 Separation of premises.
- 44.90 Restrictions relating to export warehouse premises.
- 44.91 Additional information.
- 44.92 Investigation of applicant.
- 44.93 Issuance of permit.

### **Subpart E—Changes Subsequent to Original Qualification of Export Warehouse Proprietors**

#### **CHANGES IN NAME**

- 44.101 Change in individual name.
- 44.102 Change in trade name.
- 44.103 Change in corporate name.

#### **CHANGES IN OWNERSHIP AND CONTROL**

- 44.104 Fiduciary successor.
- 44.105 Transfer of ownership.
- 44.106 Change in officers or directors of a corporation.
- 44.107 Change in stockholders of a corporation.

#### **CHANGES IN LOCATION AND PREMISES**

- 44.108 Change in location.
- 44.109 Change in address.
- 44.110 [Reserved]
- 44.111 Change in export warehouse premises.
- 44.112 Emergency premises.